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FILED
DEC 20 19
CHARLES ELMORE

IN THE

Supreme Court of the United States

OCTOBER TERM, 1935

No. 651

GUY T. HELVERING, *et al.*,
Petitioners,

v.

JAMES WALTER CARTER, *et al.*

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE DISTRICT OF COLUMBIA

MEMORANDUM FOR RESPONDENT, JAMES WALTER CARTER

While the respondent herein, James Walter Carter, believes that that portion of the decree of the Supreme Court of the District of Columbia which is numbered "(2)" is correct, he acquiesces in the issue of the writ of certiorari prayed for by the Government Officer petitioners, in the view that it is proper that the whole of this important controversy be promptly brought before this Court for review and that the portion of said decree numbered "(2)" be affirmed.

Respectfully submitted,

FREDERICK H. WOOD,
WILLIAM D. WHITNEY,
RICHARD H. WILMER,
Counsel for Respondent, James Walter Carter